

(traveling wave tubes (TWT)) defined in 3A001.b.1.a.4.c; microwave solid state amplifiers defined in 3A001.b.4.b traveling wave tube amplifiers (TWTa) defined in 3A001.b.8; and derivatives thereof; (2) "Space qualified" and radiation hardened photovoltaic arrays, as defined in 3A001.e.1.c, having silicon cells or having single, dual or triple junction solar cells that have gallium arsenide as one of the junctions, are subject to the export licensing authority of the Department of Commerce. All other "space qualified" and radiation hardened photovoltaic arrays defined in 3A001.e.1.c and spacecraft/satellite concentrators and batteries are under the export licensing authority of the Department of State, Office of Defense Trade Controls (22 CFR part 121). See also 3A101, 3A201, and 3A991.

Related Definitions: * * *

Items: * * *

Eileen Albanese,

Director, Office of Exporter Services.

[FR Doc. 04-10229 Filed 5-5-04; 8:45 am]

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DEPARTMENT OF HEALTH AND HUMAN SERVICES

Food and Drug Administration

21 CFR Part 558

New Animal Drugs for Use in Animal Feeds; Ractopamine

AGENCY: Food and Drug Administration, HHS.

ACTION: Final rule; technical amendment.

SUMMARY: The Food and Drug Administration (FDA) is revising the animal drug regulations for medicated feeds to reflect the approved maximum concentration of ractopamine in Type B medicated feeds. This action is being taken to improve the accuracy of the agency's regulations.

DATES: This rule is effective May 6, 2004.

FOR FURTHER INFORMATION CONTACT: Eric S. Dubbin, Center for Veterinary Medicine (HFV-126), Food and Drug Administration, 7500 Standish Pl., Rockville, MD 20855, 301-827-0232, e-mail: eric.dubbin@fda.gov.

SUPPLEMENTARY INFORMATION: FDA has found that parts 500 to 599 (21 CFR parts 500 to 599) of the Code of Federal Regulations does not reflect the approved maximum concentration of ractopamine in Type B medicated feeds. Higher levels of ractopamine in Type B medicated feeds were approved when this drug was approved for use in cattle on September 18, 2003 (68 FR 54658). At this time, FDA is amending the regulations in 21 CFR 558.4 to reflect

the new maximum concentration of ractopamine in Type B medicated feeds.

This rule does not meet the definition of "rule" in 5 U.S.C. 804(3)(A) because it is a rule of "particular applicability." Therefore, it is not subject to the congressional review requirements in 5 U.S.C. 801-808.

List of Subjects in 21 CFR Part 558

Animal drugs, Animal feeds.

■ Therefore, under the Federal Food, Drug, and Cosmetic Act and under authority delegated to the Commissioner of Food and Drugs and redelegated to the Center for Veterinary Medicine, 21 CFR part 558 is amended as follows:

PART 558—NEW ANIMAL DRUGS FOR USE IN ANIMAL FEEDS

■ 1. The authority citation for 21 CFR part 558 continues to read as follows:

Authority: 21 U.S.C. 360b, 371.

§ 558.4 [Amended]

2. Section 558.4 *Requirement of a medicated feed mill license* is amended in paragraph (d) in the "Category I" table in the entry for "Ractopamine" in the "Type B maximum (200x)" column by removing "1.8 g/lb (0.4%)" and adding in its place "2.46 g/lb (0.54%)".

Dated: April 30, 2004.

Catherine P. Beck,

Acting Director, Center for Veterinary Medicine.

[FR Doc. 04-10365 Filed 5-5-04; 8:45 am]

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[TD 9118]

RIN 1545-BC84

Loss Limitation Rules; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correcting amendment.

SUMMARY: This document contains corrections to TD 9118, which was published in the **Federal Register** on Thursday, March 18, 2004 (69 FR 12799), relating to certain aspects of the temporary regulations addressing the deductibility of losses recognized on dispositions of subsidiary stock by members of a consolidated group and to the consequences of treating subsidiary stock as worthless.

DATES: This correction is effective on March 18, 2004.

FOR FURTHER INFORMATION CONTACT:

Mark Weiss (202) 622-7790 or Lola Johnson (202) 622-7550 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The temporary regulations (TD 9118) that are the subject of this correction are under 1502 of the Internal Revenue Code.

Need for Correction

As published, TD 9118 contains errors that may prove to be misleading and are in need of clarification.

List of Subjects in 26 CFR Part 1

Income taxes, Reporting and recordkeeping requirements.

Correction of Publication

■ Accordingly, 26 CFR part 1 is corrected by making the following correcting amendments:

PART 1—INCOME TAXES

■ **Paragraph 1.** The authority citation for part 1 continues to read in part as follows:

Authority: 26 U.S.C. 7805 * * *

§ 1.1502-35T [Corrected]

■ **Par. 2.** Section 1.1502-35T(f)(1), the language "expired as of the day following the last" is removed and the language "expired as of the beginning of the day following the last" is added in its place.

■ **Par. 3.** Section 1.1502-35T(f)(1), the language "shall be treated as expired as of the day" is removed and the language "shall be treated as expired as of the beginning of the day" is added in its place.

LaNita Van Dyke,

Acting Chief, Publications and Regulations Branch, Legal Processing Division, Associate Chief Counsel (Procedures and Administration).

[FR Doc. 04-10223 Filed 5-5-04; 8:45 am]

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[TD 9126]

RIN 1545-BB10

Section 704(b) and Capital Account Revaluations

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Final regulations.

SUMMARY: This document contains final regulations relating to the capital account maintenance rules under section 704 of the Internal Revenue Code. These regulations expand the rules regarding a partnership's right to adjust capital accounts to reflect unrealized appreciation and depreciation in the value of partnership assets.

DATES: *Effective Date:* These regulations are effective May 6, 2004.

FOR FURTHER INFORMATION CONTACT: Laura Nash at (202) 622-3050 (not a toll-free number).

SUPPLEMENTARY INFORMATION:**Background**

On July 2, 2003, proposed regulations [68 FR 39498] relating to the capital account maintenance rules under section 704 of the Internal Revenue Code (Code) were published in the **Federal Register**. The proposed regulations expanded the circumstances under which a partnership is permitted to increase or decrease the capital accounts of the partners to reflect a revaluation of partnership property on the partnership's books. Specifically, the regulations proposed to allow revaluations in connection with the grant of an interest in the partnership (other than a *de minimis* interest) on or after the date these final regulations are published in the **Federal Register** as consideration for the provision of services to or for the benefit of the partnership by an existing partner acting in a partner capacity, or by a new partner acting in a partner capacity or in anticipation of being a partner. In addition, the notice of proposed rulemaking requested comments on other situations in which revaluations of partnership property should be permitted. No written or electronic comments were received in response to the notice of proposed rulemaking. No requests for a public hearing were received, and accordingly, no hearing was held.

Explanation of Provisions

This Treasury decision adopts the proposed regulations without change. The regulations apply to the grant of an interest in a partnership (other than a *de minimis* interest) on or after May 6, 2004, as consideration for the provision of services to or for the benefit of the partnership by an existing partner acting in a partner capacity, or by a new partner acting in a partner capacity or in anticipation of being a partner.

Special Analysis

It has been determined that this Treasury decision is not a significant regulatory action as defined in Executive Order 12866. Therefore, a regulatory assessment is not required. It has also been determined that section 553(b) of the Administrative Procedure Act (5 U.S.C. chapter 5) does not apply to these regulations, and because these regulations do not impose a collection of information on small entities, the Regulatory Flexibility Act (5 U.S.C. chapter 6) does not apply. Pursuant to section 7805(f) of the Code, the notice of proposed rulemaking preceding these regulations was submitted to the Chief Counsel for Advocacy of the Small Business Administration for comment on its impact on small businesses.

Drafting Information

The principal author of these regulations is Laura Nash, Office of Associate Chief Counsel (Passthroughs and Special Industries), IRS. However, other personnel from the IRS and Treasury Department participated in their development.

List of Subjects in 26 CFR Part 1

Income taxes, Reporting and record keeping requirements.

Adoption of Amendments to the Regulations

■ Accordingly, 26 CFR part 1 is amended as follows:

PART 1—INCOME TAXES

■ **Paragraph 1.** The authority citation for part 1 continues to read, in part, as follows:

Authority: 26 U.S.C. 7805. * * *

■ **Par. 2.** Section 1.704-1 is amended as follows:

■ 1. Paragraph (b)(2)(iv)(f)(5)(iii) is redesignated as paragraph (b)(2)(iv)(f)(5)(iv).

■ 2. New paragraph (b)(2)(iv)(f)(5)(iii) is added to read as follows:

§ 1.704-1 Partner's distributive share.

* * * * *

- (b) * * *
- (2) * * *
- (iv) * * *
- (f) * * *
- (5) * * *

(iii) In connection with the grant of an interest in the partnership (other than a *de minimis* interest) on or after May 6, 2004, as consideration for the provision of services to or for the benefit of the partnership by an existing partner acting in a partner capacity, or by a new

partner acting in a partner capacity or in anticipation of being a partner.

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Mark E. Matthews,

Deputy Commissioner for Services and Enforcement.

Approved: April 29, 2004.

Gregory F. Jenner,

Acting Assistant Secretary of the Treasury.

[FR Doc. 04-10360 Filed 5-5-04; 8:45 am]

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DEPARTMENT OF HOMELAND SECURITY**Coast Guard****33 CFR Part 117**

[CGD08-04-017]

Drawbridge Operation Regulations; Gulf Intracoastal Waterway, Galveston, TX

AGENCY: Coast Guard, DHS.

ACTION: Notice of temporary deviation from regulations.

SUMMARY: The Commander, Eighth Coast Guard District, has issued a temporary deviation from the regulation governing the operation of the Galveston Causeway Railroad Bascule Bridge across the Gulf Intracoastal Waterway, mile 357.2 west of Harvey Locks, at Galveston, Galveston County, Texas. This deviation allows the bridge to remain closed to navigation for eight hours on May 25, 2004. The deviation is necessary to repair and replace joints on the bearing plates of the bridge.

DATES: This deviation is effective from 7:30 a.m. until 5:30 p.m. on Tuesday, May 25, 2004.

ADDRESSES: Materials referred to in this document are available for inspection or copying at the office of the Eighth Coast Guard District, Bridge Administration Branch, Hale Boggs Federal Building, room 1313, 500 Poydras Street, New Orleans, Louisiana 70130-3310 between 7 a.m. and 3 p.m., Monday through Friday, except Federal holidays. The telephone number is (504) 589-2965. The Bridge Administration Branch of the Eighth Coast Guard District maintains the public docket for this temporary deviation.

FOR FURTHER INFORMATION CONTACT: David Frank, Bridge Administration Branch, telephone (504) 589-2965.

SUPPLEMENTARY INFORMATION: The BNSF RR has requested a temporary deviation in order to remove and replace damaged portions of the Galveston Causeway Railroad Bascule Bridge across the Gulf